

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Division of Energy Resources First Set of Information Requests

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**Request No. DOER 1-20 (Electric):**

Please refer to page 42, lines 1&2. Please define the term "intangible" and provide a comprehensive list of all assets/items/property that are categorized as such.

**Response:**

This intangible amortization reserve account shall include the amortization of, cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account

**Electric - 5 Yr. Software (100%)**

Annual Sendout Fee for Energy Management Assoc.  
Milsoft Engineering Analysis Software  
Gentry D-Map Software  
Update & Digitize Pole Maps

**Common - 3 Yr. Software (53.69% allocated to Electric)**

Transmission 2000 "Short Circuit" by Electron Int. Inc.  
Transmission 2000 Power Flow software program  
Transmission 2000 One-Line Diagram software program  
Permanent license fee for the Gas-Pc-Basic

**Common - 5 Yr. Software (53.69% allocated to Electric)**

Plant Accounting System Upgrade  
MVRS Site License  
Internal Programming Resources (CSC Development)

**Person Responsible:** Mark H. Collin